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November 21, 2003



MAIL STOP PATENT APPLICATION

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Re:

Application of SAITOH, Masakatsu, FURUICHI, Shinji, SATOH, Takashi

ACCELERATION SENSOR

Assignee: HITACHI METALS, LTD.

Our Ref. Q78499

Dear Sir:

Attached hereto is the application identified above comprising 18 sheets of the specification, including the claims and abstract, 6 sheet(s) of drawings, a copy of an executed Assignment and PTO 1595 form, and a copy of an executed Declaration and Power of Attorney. Also enclosed is an Information Disclosure Statement and PTO/SB/08 A & B (modified).

The Government filing fee is calculated as follows:

Total claims	17 - 20	=	X	\$18.00	= \$.00
Independent claims	2 - 3	=	X	\$86.00	= \$.00
Base Fee					\$770.00

TOTAL FILING FEE	\$770.00
Recordation of Assignment	\$40.00
TOTAL FEE	\$810.00

Checks for the statutory filing fee of \$770.00 and Assignment recordation fee of \$40.00 are attached. The USPTO is directed and authorized to charge all required fees, except for the Issue Fee and the Publication Fee, to Deposit Account No. 19-4880. Please also credit any overpayments to said Deposit Account. A duplicate copy of this transmittal letter is attached.

Priority is claimed from:

 Country
 Application No
 Filing Date

 JAPAN
 2002-347549
 November 29, 2002

 JAPAN
 2003-018715
 January 28, 2003

The priority document(s) are enclosed herewith.

Respectfully submitted, SUGHRUE MION, PLLC Attorneys for Applicant.

By: Tee C. WRIGHT OF NI 41, 441

Peter D. Olexy

Registration No. 24,513

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